

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
December 31 , 2020**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	353,413.98	180,291.62	(173,122.36)	-48.99%
3200 FEDERAL THROUGH STATE	2,915,584.00	1,829,408.16	(1,086,175.84)	-37.25%
3300 STATE SOURCES	235,640,292.66	115,795,575.72	(119,844,716.94)	-50.86%
3400 LOCAL SOURCES	140,219,770.43	115,539,109.97	(24,680,660.46)	-17.60%
3600 TRANSFERS	16,344,362.92	801,782.84	(15,542,580.08)	-95.09%
3700 LONG TERM DEBT & SALE	21,606.18	21,606.18	-	0.00%
Total Revenue	395,495,030.17	234,167,774.49	(161,327,255.68)	-40.79%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	261,507,124.22	134,198,547.63	99,403,163.75	27,905,412.84	10.67%
6000 INSTRUCTION SUPPORT SERVICES	33,895,177.26	17,208,291.55	14,003,451.98	2,683,433.73	7.92%
7000 GENERAL SUPPORT SERVICES	83,995,800.73	36,512,436.11	37,333,055.52	10,150,309.10	12.08%
8000 MAINTENANCE OF PLANT	17,132,935.71	6,420,043.15	7,715,299.32	2,997,593.24	17.50%
9000 COMMUNITY SVCS/TRANSFERS	136,480.43	55,186.78	44,874.27	36,419.38	26.68%
Total Expenditures	396,667,518.35	194,394,505.22	158,499,844.84	43,773,168.29	11.04%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	182,781,461.83	104,230,777.85	75,020,966.85	3,529,717.13	1.93%
2000 EMPLOYEE BENEFITS	70,346,458.37	39,865,572.75	30,173,194.60	307,691.02	0.44%
3000 PURCHASED SERVICES	95,020,439.47	44,490,200.80	41,707,995.22	8,822,243.45	9.28%
4000 ENERGY SERVICES	9,968,673.06	3,901,224.49	3,930,457.33	2,136,991.24	21.44%
5000 MATERIALS & SUPPLIES	18,362,541.63	620,923.24	4,093,906.52	13,647,711.87	74.32%
6000 CAPITAL OUTLAY	8,226,813.04	1,227,389.95	1,282,196.82	5,717,226.27	69.50%
7000 OTHER EXPENSES	11,961,130.95	58,416.14	2,291,127.50	9,611,587.31	80.36%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	396,667,518.35	194,394,505.22	158,499,844.84	43,773,168.29	11.04%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
December 31, 2020**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	-	-	-	0.00%
3200 FEDERAL THROUGH STATE	-	-	-	0.00%
3300 STATE SOURCES	3,735,544.00	971,189.11	(2,764,354.89)	-74.00%
3400 LOCAL SOURCES	74,713,668.79	50,348,469.61	(24,365,199.18)	-32.61%
3600 TRANSFERS	37,368,181.53	35,218,181.53	(2,150,000.00)	-5.75%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	115,817,394.32	86,537,840.25	(29,279,554.07)	-25.28%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	-	-	-	-	0.00%
6000 INSTRUCTION SUPPORT SERVICES	-	-	-	-	0.00%
7000 GENERAL SUPPORT SERVICES	128,332,245.76	39,284,854.49	15,995,506.66	73,051,884.61	56.92%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	72,618,193.65	32,324,388.62	40,293,805.03	0.00	0.00%
Total Expenditures	200,950,439.41	71,609,243.11	56,289,311.69	73,051,884.61	36.35%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	-	-	-	-	0.00%
2000 EMPLOYEE BENEFITS	-	-	-	-	0.00%
3000 PURCHASED SERVICES	-	-	-	-	0.00%
4000 ENERGY SERVICES	-	-	-	-	0.00%
5000 MATERIALS & SUPPLIES	-	-	-	-	0.00%
6000 CAPITAL OUTLAY	128,332,245.76	39,284,854.49	15,995,506.66	73,051,884.61	56.92%
7000 OTHER EXPENSES	27,650.00	13,952.90	13,697.10	-	0.00%
9000 TRANSFERS	72,590,543.65	32,310,435.72	40,280,107.93	0.00	0.00%
Total Expenditures	200,950,439.41	71,609,243.11	56,289,311.69	73,051,884.61	36.35%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
December 31, 2020**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	353,413.98	180,291.62	(173,122.36)	-48.99%
3200 FEDERAL THROUGH STATE	75,336,467.39	21,594,898.67	(53,741,568.72)	-71.34%
3300 STATE SOURCES	239,862,014.66	116,766,764.83	(123,095,249.83)	-51.32%
3400 LOCAL SOURCES	216,491,488.83	166,182,021.06	(50,309,467.77)	-23.24%
3600 TRANSFERS	72,601,529.71	40,291,098.80	(32,310,430.91)	-44.50%
3700 LONG TERM DEBT & SALE	21,606.18	21,606.18	-	0.00%
Total Revenue	604,666,520.75	345,036,681.16	(259,629,839.59)	-42.94%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	283,827,632.71	140,569,430.64	105,507,074.84	37,751,127.23	13.30%
6000 INSTRUCTION SUPPORT SERVICES	53,748,584.29	25,531,398.77	20,228,613.81	7,988,571.71	14.86%
7000 GENERAL SUPPORT SERVICES	244,827,607.77	82,801,690.40	63,141,459.83	98,884,457.54	40.39%
8000 MAINTENANCE OF PLANT	17,132,935.71	6,420,043.15	7,715,299.32	2,997,593.24	17.50%
9000 COMMUNITY SVCS/TRANSFERS	91,662,915.40	46,999,931.04	44,625,061.45	37,922.91	0.04%
Total Expenditures	691,199,675.88	302,322,494.00	241,217,509.25	147,659,672.63	21.36%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	210,776,970.48	116,166,956.64	84,120,915.80	10,489,098.04	4.98%
2000 EMPLOYEE BENEFITS	83,065,131.30	45,210,214.63	34,288,228.51	3,566,688.16	4.29%
3000 PURCHASED SERVICES	103,260,502.17	46,443,546.97	42,985,127.53	13,831,827.67	13.40%
4000 ENERGY SERVICES	10,548,005.70	3,915,150.47	4,186,849.60	2,446,005.63	23.19%
5000 MATERIALS & SUPPLIES	33,110,886.72	1,047,718.75	7,876,380.68	24,186,787.29	73.05%
6000 CAPITAL OUTLAY	143,753,010.05	42,534,103.64	20,195,673.06	81,023,233.35	56.36%
7000 OTHER EXPENSES	34,083,639.75	14,694,367.18	7,273,240.08	12,116,032.49	35.55%
9000 TRANSFERS	72,601,529.71	32,310,435.72	40,291,093.99	(0.00)	0.00%
Total Expenditures	691,199,675.88	302,322,494.00	241,217,509.25	147,659,672.63	21.36%

**Budget Fund Balance Summary by Fund Type
All Budgetary Funds - As Amended**

<u>Description</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Outlay Funds</u>
Fund Balance 7/1/2020	29,491,336.71	11,626,442.87	92,554.13	136,461,344.78
Budgeted Revenues	395,495,030.17	74,465,043.95	18,889,052.31	115,817,394.32
Budgeted Expenditures	(396,667,518.35)	(74,685,982.86)	(18,895,735.26)	(200,950,439.41)
Ending Fund Balance (Budgeted 6/30/20)	28,318,848.53	11,405,503.96	85,871.18	51,328,299.69
Unreserved Fund Balance % of Revenue	5.14%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
December 31, 2020**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	-	-	-	0.00%
3200 FEDERAL THROUGH STATE	-	-	-	0.00%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	67.05	10.18	(56.87)	-84.82%
3600 TRANSFERS	18,888,985.26	4,271,134.43	(14,617,850.83)	-77.39%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	18,889,052.31	4,271,144.61	(14,617,907.70)	-77.39%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	-	-	-	-	0.00%
6000 INSTRUCTION SUPPORT SERVICES	-	-	-	-	0.00%
7000 GENERAL SUPPORT SERVICES	-	-	-	-	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	18,895,735.26	14,620,355.64	4,275,379.62	0.00	0.00%
Total Expenditures	18,895,735.26	14,620,355.64	4,275,379.62	0.00	0.00%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	-	-	-	-	0.00%
2000 EMPLOYEE BENEFITS	-	-	-	-	0.00%
7000 OTHER EXPENSES	18,895,735.26	14,620,355.64	4,275,379.62	0.00	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	18,895,735.26	14,620,355.64	4,275,379.62	0.00	0.00%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
December 31, 2020**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	-	-	-	0.00%
3200 FEDERAL THROUGH STATE	23,466,621.00	5,607,832.65	(17,858,788.35)	-76.10%
3300 STATE SOURCES	486,178.00	-	(486,178.00)	-100.00%
3400 LOCAL SOURCES	1,557,982.56	294,431.30	(1,263,551.26)	-81.10%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	25,510,781.56	5,902,263.95	(19,608,517.61)	-76.86%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	-	-	-	-	0.00%
6000 INSTRUCTION SUPPORT SERVICES	-	-	-	-	0.00%
7000 GENERAL SUPPORT SERVICES	25,720,734.41	6,390,320.06	7,929,758.73	11,400,655.62	44.32%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	25,720,734.41	6,390,320.06	7,929,758.73	11,400,655.62	44.32%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	7,142,044.70	3,635,914.84	2,736,504.02	769,625.84	10.78%
2000 EMPLOYEE BENEFITS	4,330,312.47	2,023,726.43	1,588,383.76	718,202.28	16.59%
3000 PURCHASED SERVICES	1,110,052.81	281,086.90	218,340.25	610,625.66	55.01%
4000 ENERGY SERVICES	576,282.64	13,925.98	256,392.27	305,964.39	53.09%
5000 MATERIALS & SUPPLIES	10,687,816.97	94,782.39	2,316,148.56	8,276,886.02	77.44%
6000 CAPITAL OUTLAY	1,330,194.82	340,023.52	622,788.12	367,383.18	27.62%
7000 OTHER EXPENSES	544,030.00	860.00	191,201.75	351,968.25	64.70%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	25,720,734.41	6,390,320.06	7,929,758.73	11,400,655.62	44.32%

**Lake County School Board
Special Revenue Funds (42-442X)
Budget to Actual Comparison
For the Period Ending
December 31, 2020**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	-	-	-	0.00%
3200 FEDERAL THROUGH STATE	48,954,262.39	14,157,657.86	(34,796,604.53)	-71.08%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	48,954,262.39	14,157,657.86	(34,796,604.53)	-71.08%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	22,320,508.49	6,370,883.01	6,103,911.09	9,845,714.39	44.11%
6000 INSTRUCTION SUPPORT SERVICES	19,853,407.03	8,323,107.22	6,225,161.83	5,305,137.98	26.72%
7000 GENERAL SUPPORT SERVICES	6,778,826.87	568,898.49	1,883,138.92	4,326,789.46	63.83%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	12,506.06	-	11,002.53	1,503.53	12.02%
Total Expenditure	48,965,248.45	15,262,888.72	14,223,214.37	19,479,145.36	39.78%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	20,853,463.95	8,300,263.95	6,363,444.93	6,189,755.07	29.68%
2000 EMPLOYEE BENEFITS	8,388,360.46	3,320,915.45	2,526,650.15	2,540,794.86	30.29%
3000 PURCHASED SERVICES	7,130,009.89	1,672,259.27	1,058,792.06	4,398,958.56	61.70%
4000 ENERGY SERVICES	3,050.00	-	-	3,050.00	0.00%
5000 MATERIALS & SUPPLIES	4,060,528.12	332,013.12	1,466,325.60	2,262,189.40	55.71%
6000 CAPITAL OUTLAY	5,863,756.43	1,636,654.43	2,295,181.46	1,931,920.54	32.95%
7000 OTHER EXPENSES	2,655,093.54	782.50	501,834.11	2,152,476.93	81.07%
9000 TRANSFERS	10,986.06	-	10,986.06	-	
Total Expenditure	48,965,248.45	15,262,888.72	14,223,214.37	19,479,145.36	39.78%